

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

---

No. 22-1872 T  
(Chief Judge Elaine D. Kaplan)

MATTEO SARDO,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

---

UNITED STATES' UNOPPOSED MOTION FOR  
ENLARGEMENT OF TIME TO RESPOND TO COMPLAINT

---

Defendant, the United States, respectfully moves the Court, pursuant to RCFC 6(b) and 6.1, for an enlargement of time of 60 days, from April 22, 2023, to and including June 21, 2023, in which to respond to plaintiff's complaint. (Dkt. No. 1). This is the second enlargement requested for this purpose. Defendant's counsel has contacted plaintiff's counsel who has stated that he has no objection to the extension sought by this motion. As good cause therefor, defendant states:

Plaintiff filed his complaint on December 20, 2022, seeking a refund of withholdings for his 2019 tax year. Upon receipt of the complaint, defendant's counsel forwarded a copy to the Office of Chief Counsel of the Internal Revenue Service ("IRS") and requested that it assemble the administrative files and prepare a formal recommendation regarding the defense of the case. *See* 28 U.S.C. § 520. As of the date of this motion, defendant's counsel has received only a preliminary defense recommendation, because the relevant administrative files have not yet been located. After the relevant files are located and retrieved, the IRS Chief Counsel's office will

need to prepare a supplemental defense recommendation based on information contained in the files. Receipt and review of these materials from the IRS are necessary for defendant to file a meaningful response to the complaint.

Defendant's counsel respectfully requests a 60-day enlargement of time to enable the IRS to complete its work in sufficient time for defendant to prepare an answer or other response to the complaint. Plaintiff's counsel has advised defendant's counsel that he is unopposed to the relief sought.

WHEREFORE, defendant requests that the deadline for it to answer or otherwise respond to the complaint be extended to June 21, 2023.

Respectfully submitted,

Date: April 17, 2023

/s/ Anthony M. Cognasi  
ANTHONY M. COGNASI  
Attorney of Record  
U.S. Department of Justice  
Tax Division  
Court of Federal Claims Section  
Post Office Box 26  
Washington, D.C. 20044  
202-514-0600 (v)  
202-514-9440 (f)  
Anthony.Cognasi@usdoj.gov

DAVID A. HUBBERT  
Deputy Assistant Attorney General  
DAVID I. PINCUS  
Chief, Court of Federal Claims Section  
JASON BERGMANN  
Assistant Chief, Court of Federal Claims Section

/s/ Jason Bergmann  
Of Counsel